



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: TD 9673 - Longevity Annuity Contracts.

OMB Control Number: 1545-2234.

Type of Review: Extension without change of a currently approved collection.

Abstract: Form 1098-Q implement the reporting requirements under previously approved Treasury Decision (TD) 9673. Any person who issues a contract purchased or held under any plan, annuity, or account described in IRC section 401(a), 433(b) or 408 (other than a Roth IRA) or eligible governmental plan under section 457(b) must file Form 1098-Q. TD 9673 contains previously approved final regulations relating to the use of longevity annuity contracts in tax qualified defined contribution plans under section 401(a) of the Internal Revenue Code (Code), section 403(b) plans, individual retirement annuities and accounts (IRAs) under section 408, and eligible governmental plans under section 457(b). These regulations will provide the public with guidance necessary to comply with the required minimum distribution rules under section 401(a)(9) applicable to an IRA or a plan that holds a longevity annuity contract. The regulations will affect individuals for whom a longevity annuity contract is purchased under these plans and IRAs (and their beneficiaries), sponsors and administrators of these plans, trustees and custodians of these plans and IRAs, and insurance companies that issue longevity annuity contracts under these plans and IRAs.

Form: 1098-Q.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 28,529.

Title: REG-132455-11 - Reporting of Minimum Essential Coverage (TD 9660 - final).

OMB Control Number: 1545-2252.

Type of Review: This document contains regulations relating to an information reporting requirement enacted by the Patient Protection and Affordable Care Act, Public Law 111-148, and Health Care and Education Reconciliation Act, Public Law 111-152. These regulations are necessary to impose the reporting requirement under section 1502 of the Affordable Care Act (section 6055 of the Internal Revenue Code) on health insurance issuers, employer-sponsored self-insured plans and government-sponsored programs that provide minimum essential coverage.

Forms: 1094-B, 1095-B.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 2,088,333.

Authority: 44 U.S.C. 3501 et seq.

Dated: January 26, 2018.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

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